



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: VILLAGE OF PALMYRA WATER UTILITY

Principal Office: 103 JEFFERSON STREET  
P.O. BOX 380  
PALMYRA, WI 53156

For the Year Ended: DECEMBER 31, 2000

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I LORRAINE REICH of \_\_\_\_\_  
(Person responsible for accounts)

\_\_\_\_\_, Village of Palmyra Water Utility, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2001
(Signature of person responsible for accounts)	(Date)

CLERK-TREASURER \_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** VILLAGE OF PALMYRA WATER UTILITY**Utility Address:** 103 JEFFERSON STREET

P.O. BOX 380

PALMYRA, WI 53156

**When was utility organized?** 1/1/1914**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS LORRAINE REICH**Title:** CLERK-TREASURER**Office Address:**

103 JEFFERSON STREET

P.O. BOX 380

PALMYRA, WI 53156

**Telephone:** (414) 495 - 8316**Fax Number:** (414) 495 - 8775**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MR JAMES R FRECHETTE CPA**Title:** VILLAGE AUDITOR**Office Address:** JAMES R FRECHETTE, CPA

W339 S9511 HARVEST COURT

MUKWONAGO, WI 53149

**Telephone:** (262) 594 - 3995**Fax Number:** (262) 594 - 3996**E-mail Address:** COPPER05@ELKNET.NET

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR JIM GARITY**Title:** VILLAGE PRESIDENT**Office Address:**

1066 CARRIAGE WAY

PALMYRA, WI 53156

**Telephone:** (262) 495 - 2257**Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR JAMES R FRECHETTE CPA**Title:** VILLAGE AUDITOR**Office Address:** JAMES R FRECHETTE, CPA  
W339 S9511 HARVEST COURT  
MUKWONAGO, WI 53149**Telephone:** (262) 594 - 3995**Fax Number:** (262) 594 - 3996**E-mail Address:****Date of most recent audit report:** 3/10/2000**Period covered by most recent audit:** 1999

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR DAVID BROWN**Title:** DEPARTMENT HEAD**Office Address:**  
103 JEFFERSON STREET  
P.O. BOX 380  
PALMYRA, WI 53156**Telephone:** (414) 495 - 8316**Fax Number:** (414) 495 - 8775**E-mail Address:**

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**Name of utility commission/committee:** VILLAGE BOARD

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**Names of members of utility commission/committee:**JIM DIXON, VILLAGE TRUSTEE  
MICHAEL FISCHER, VILLAGE TRUSTEE  
JIM GARITY, VILLAGE PRESIDENT  
CAROLYNN LOVELESS, VILLAGE TRUSTEE  
MARK MURN, VILLAGE TRUSTEE  
EDWARD WALTERS, VILLAGE TRUSTEE  
KATHLEEN WEISS, VILLAGE TRUSTEE

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	239,965	242,946	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	103,367	78,949	2
Depreciation Expense (403)	36,689	34,926	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	33,671	33,334	5
<b>Total Operating Expenses</b>	<b>173,727</b>	<b>147,209</b>	
<b>Net Operating Income</b>	<b>66,238</b>	<b>95,737</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>66,238</b>	<b>95,737</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	21,531	14,013	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>21,531</b>	<b>14,013</b>	
<b>Total Income</b>	<b>87,769</b>	<b>109,750</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>87,769</b>	<b>109,750</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	57,070	30,459	14
Amortization of Debt Discount and Expense (428)	2,412	2,570	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	157	762	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	49,614		19
<b>Total Interest Charges</b>	<b>10,025</b>	<b>33,791</b>	
<b>Net Income</b>	<b>77,744</b>	<b>75,959</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	664,521	588,562	20
Balance Transferred from Income (433)	77,744	75,959	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>742,265</b>	<b>664,521</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON INVESTMENTS	17,405	5
INTEREST ON ADVANCE TO TID FUND	3,303	6
INTEREST ON SPECIAL ASSESSMENTS	823	7
<b>Total (Acct. 419):</b>	21,531	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		8
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		9
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		10
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		11
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		12
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		13
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		14
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	239,965	0	0	0	<b>239,965</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
.						
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>239,965</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>239,965</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	43,713		<b>43,713</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>43,713</b>	<b>0</b>	<b>43,713</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,436,926	1,751,703	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	479,153	442,157	<b>2</b>
<b>Net Utility Plant</b>	<b>1,957,773</b>	<b>1,309,546</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	97,043	96,246	<b>6</b>
Special Funds (125)	147,146	146,983	<b>7</b>
<b>Total Other Property and Investments</b>	<b>244,189</b>	<b>243,229</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	2,334	4,547	<b>8</b>
Temporary Cash Investments (132)	159,514	106,816	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	36,314	50,782	<b>11</b>
Other Accounts Receivable (143)	0	2,401	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	178,906	23,514	<b>14</b>
Materials and Supplies (150)	6,387	6,357	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>383,455</b>	<b>194,417</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	31,533	10,915	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>31,533</b>	<b>10,915</b>	
<b>Total Assets and Other Debits</b>	<b>2,616,950</b>	<b>1,758,107</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	255,155	255,155	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	742,265	664,521	<b>23</b>
<b>Total Proprietary Capital</b>	<b>997,420</b>	<b>919,676</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,175,000	434,350	<b>24</b>
Advances from Municipality (223)	0	8,994	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,175,000</b>	<b>443,344</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	4,014	6,010	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	30,843	31,197	<b>31</b>
Interest Accrued (237)	10,985	7,509	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>45,842</b>	<b>44,716</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	398,688	350,371	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>2,616,950</b>	<b>1,758,107</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	1,820,972	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	615,954				<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	<b>2,436,926</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	479,153	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	<b>479,153</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,957,773</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	442,157				<b>442,157</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	36,689				<b>36,689</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,767				<b>1,767</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>38,456</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>38,456</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	1,460				<b>1,460</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>1,460</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,460</b>	<b>19</b>
<b>Balance End of Year</b>	<b>479,153</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>479,153</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	6,387	6,357	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>6,387</b>	<b>6,357</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1992 Mortgage Revenue Bonds	2,412	428	0	1
2000 MORTGAGE REVENUE BONDS	0	428	31,533	2
<b>Total</b>			<b>31,533</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	255,155	1
<b>Changes during year (explain):</b>		
		2
<b>Balance end of year</b>	<b>255,155</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1992 Mortgage Revenue Bonds	04/01/1992	04/01/2007	7.10%	0	<b>1</b>
2000 MORTGAGE REVENUE BONDS	03/01/2000	05/01/2017	5.25%	1,175,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>1,175,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	31,197	1
<b>Accruals:</b>		
Charged water department expense	33,671	2
Charged electric department expense		3
Charged sewer department expense	574	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>34,245</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	31,197	6
Social Security taxes	3,238	7
PSC Remainder Assessment	164	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>34,599</b>	
<b>Balance end of year</b>	<b>30,843</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1992 Mortgage Revenue Bonds	7,456	7,456	14,912	0	1
2000 MORTGAGE REVENUE BONDS		49,614	38,629	10,985	2
<b>Subtotal</b>	<b>7,456</b>	<b>57,070</b>	<b>53,541</b>	<b>10,985</b>	
<b>Advances from Municipality (223)</b>					
1995 General Obligation Note	53	157	210	0	3
<b>Subtotal</b>	<b>53</b>	<b>157</b>	<b>210</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>7,509</b>	<b>57,227</b>	<b>53,751</b>	<b>10,985</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	350,371	0	0	0	0	<b>350,371</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	11,281					<b>11,281</b>	<b>2</b>
For Mains	33,036					<b>33,036</b>	<b>3</b>
<b>Other (specify):</b>							
HYDRANTS	4,000					<b>4,000</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>398,688</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>398,688</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0					<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	30,822	2
ADVANCE TO TID#2	66,221	3
<b>Total (Acct. 124):</b>	<b>97,043</b>	
<b>Special Funds (125):</b>		
2000 CONSTRUCTION FUNDS	26,172	4
SPECIAL REDEMPTION FUND	686	5
BOND RESERVE FUND	120,288	6
<b>Total (Acct. 125):</b>	<b>147,146</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	36,314	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>36,314</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
2000 NET AMOUNTS FOR VILLAGE PAID BY WATER UTILITY	178,906	15
<b>Total (Acct. 145):</b>	<b>178,906</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Other Deferred Debits (183):</b>	
NONE	18
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
NONE	19
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	20
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	1,785,340	0	0	0	<b>1,785,340</b>	<b>1</b>
Materials and Supplies	6,372	0	0	0	<b>6,372</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	460,655	0	0	0	<b>460,655</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	374,529	0	0	0	<b>374,529</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>956,528</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>956,528</b>	
Net Operating Income	66,238	0	0	0	<b>66,238</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.92%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.92%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	255,155	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	703,393	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>958,548</b>	
<b>Net Income</b>		
Net Income	77,744	5
<b>Percent Return on Proprietary Capital</b>	<b>8.11%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

THE UTILITY EXTENDED SERVICE TO CUSTOMERS IN THE TRAINING FIELDS SUBDIVISION. THESE COSTS WERE PAID DIRECTLY BY THE DEVELOPER.

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

THE UTILITY BORROWED 1,175,000 IN 2000 TO PAY OFF THE 1992 BONDS AND TO FINANCE THE 2000 CONSTRUCTION PROJECT WHICH WILL ADD OR REPLACE MANY OF THE OLDER MAINS IN THE DOWNTOWN AREA. THIS PROJECT WILL BE COMPLETED IN 2001.

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Net Utility Plant (Page F-07)

A/C 107

AMOUNT REPRESENTS 2000 CONSTRUCTION PROJECT IN DOWNTOWN. WILL BE ALLOCATED WHEN ALL COSTS ARE COMPLETE IN 2001.

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### Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

BALANCE OF DEBT DISCOUNT & EXPENSES WERE ADDED TO YEAR 2000 BORROWING AND WILL BE AMORTIZED OVER NEW BORROWING.

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### Bonds (Acct. 221) (Page F-14)

1992 BONDS WERE PAID OFF WITH PROCEEDS FROM 2000 ISSUE.

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### Balance Sheet End-of-Year Account Balances (Page F-19)

A/C 145

AMOUNT IS MUCH HIGHER DUE TO CONSTRUCTION PROJECT IN 2000. THIS PROJECT WILL BE FINALIZED IN 2001 AND AMOUNTS SHOULD BE LOWER.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

October 9, 2001

Ms. Lorraine Reich, Clerk-Treasurer  
Village of Palmyra Water & Sewer Utility  
103 Jefferson Street  
P.O. Box 380  
Palmyra, WI 53156-0380

2000 Analytical Review DWCCA-4520-ELE

Dear Ms. Reich:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. In the future, please provide more detail for the amounts reported in Account 145, Receivables From Municipality, described as amounts paid for the village by the water utility.

2. On page W-4, \$84,008 is reported in Account 463 for Public Fire Protection Service revenues. Enclosed is our calculation of this amount - \$82,688. Please adjust your 2001 Public Fire Protection Service charge to return the 2000 overcharge or otherwise explain this difference.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient

for you to do so. My e-mail address is [engele@psc.state.wi.us](mailto:engele@psc.state.wi.us). If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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## FINANCIAL SECTION FOOTNOTES

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**Enclosure**

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	236,620	1
<b>Total Sales of Water</b>	<b>236,620</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	961	2
Miscellaneous Service Revenues (471)	170	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,214	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>3,345</b>	
<b>Total Operating Revenues</b>	<b>239,965</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	14,922	8
Pumping Expenses (620-625)	8,037	9
Water Treatment Expenses (630-635)	5	10
Transmission and Distribution Expenses (640-655)	31,530	11
Customer Accounts Expenses (901-904)	10,558	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	38,315	14
<b>Total Operation and Maintenance Expenses</b>	<b>103,367</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	36,689	15
Amortization Expense (404-407)		16
Taxes (408)	33,671	17
<b>Total Other Operating Expenses</b>	<b>70,360</b>	
<b>Total Operating Expenses</b>	<b>173,727</b>	
<b>NET OPERATING INCOME</b>	<b>66,238</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	538	29,431	88,870	4
Commercial	70	12,212	28,944	5
Industrial	2	14,903	23,373	6
<b>Total Metered Sales to General Customers (461)</b>	<b>610</b>	<b>56,546</b>	<b>141,187</b>	
Private Fire Protection Service (462)	2		2,748	7
Public Fire Protection Service (463)	1		84,008	8
Other Sales to Public Authorities (464)	15	3,716	8,677	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>628</b>	<b>60,262</b>	<b>236,620</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	84,008	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>84,008</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	961	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>961</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTION CHARGES	170	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>170</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,214	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>2,214</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	9,077	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	5,845	4
<b>Total Source of Supply Expenses</b>	<b>14,922</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	8,037	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
<b>Total Pumping Expenses</b>	<b>8,037</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)	5	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>5</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	9,059	14
Operation Supplies and Expenses (641)	6,092	15
Maintenance of Distribution Reservoirs and Standpipes (650)	892	16
Maintenance of Mains (651)	4,993	17
Maintenance of Services (652)	9,719	18
Maintenance of Meters (653)	775	19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>31,530</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	4,110	22
Accounting and Collecting Labor (902)	6,096	23
Supplies and Expenses (903)	352	24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>10,558</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	15,371	27
Office Supplies and Expenses (921)	2,719	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	4,346	30
Property Insurance (924)	1,126	31
Injuries and Damages (925)	1,126	32
Employee Pensions and Benefits (926)	10,045	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,387	35
Transportation Expenses (933)	1,779	36
Maintenance of General Plant (935)	416	37
<b>Total Administrative and General Expenses</b>	<b>38,315</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>103,367</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		30,843	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		574	2
<b>Net property tax equivalent</b>		<b>30,269</b>	
Social Security		3,238	3
PSC Remainder Assessment		164	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>33,671</b>	



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.239415				3
County tax rate	mills		5.642345				4
Local tax rate	mills		9.100999				5
School tax rate	mills		11.129127				6
Voc. school tax rate	mills		1.709903				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>27.821789</b>				10
Less: state credit	mills		1.930067				11
<b>Net tax rate</b>	mills		<b>25.891722</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.100999</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.839030</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.940029</b>				17
<b>Total Tax Rate</b>	mills		<b>27.821789</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.788592</b>				19
<b>Total tax net of state credit</b>	mills		<b>25.891722</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.417994</b>				21
Utility Plant, Jan. 1	\$	<b>1,751,703</b>	1,751,703				22
Materials & Supplies	\$	<b>6,357</b>	6,357				23
<b>Subtotal</b>	\$	<b>1,758,060</b>	<b>1,758,060</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,758,060</b>	<b>1,758,060</b>				26
Assessment Ratio	dec.		0.836100				27
<b>Assessed Value</b>	\$	<b>1,469,914</b>	<b>1,469,914</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.417994</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>30,013</b>	<b>30,013</b>				30
Tax Equivalent per 1994 PSC Report	\$	30,843					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>30,843</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	51,069		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>51,069</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	900		12
Structures and Improvements (321)	84,979		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	5,663		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	68,836		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,979		20
<b>Total Pumping Plant</b>	<b>169,357</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,423	3,583	23
<b>Total Water Treatment Plant</b>	<b>3,423</b>	<b>3,583</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			51,069	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>51,069</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			900	12
Structures and Improvements (321)			84,979	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			5,663	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			68,836	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			8,979	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>169,357</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,006	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>7,006</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	268,090		26
Transmission and Distribution Mains (343)	776,063	33,036	27
Fire Mains (344)	0		28
Services (345)	216,045	13,489	29
Meters (346)	67,297	6,951	30
Hydrants (348)	125,338	4,000	31
Other Transmission and Distribution Plant (349)	50		32
<b>Total Transmission and Distribution Plant</b>	<b>1,452,883</b>	<b>57,476</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	3,555	343	35
Computer Equipment (391.1)	6,416		36
Transportation Equipment (392)	48,411	10,456	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	14,594	866	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>72,976</b>	<b>11,665</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,749,708</b>	<b>72,724</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,749,708</b>	<b>72,724</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			268,090	26
Transmission and Distribution Mains (343)			809,099	27
Fire Mains (344)			0	28
Services (345)	400		229,134	29
Meters (346)	1,060		73,188	30
Hydrants (348)			129,338	31
Other Transmission and Distribution Plant (349)			50	32
<b>Total Transmission and Distribution Plant</b>	<b>1,460</b>	<b>0</b>	<b>1,508,899</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			3,898	35
Computer Equipment (391.1)			6,416	36
Transportation Equipment (392)			58,867	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			15,460	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>84,641</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,460</b>	<b>0</b>	<b>1,820,972</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>1,460</b>	<b>0</b>	<b>1,820,972</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,689	4,689	1
February			4,488	4,488	2
March			5,178	5,178	3
April			5,479	5,479	4
May			5,940	5,940	5
June			6,208	6,208	6
July			7,804	7,804	7
August			7,930	7,930	8
September			5,827	5,827	9
October			6,159	6,159	10
November			5,221	5,221	11
December			4,615	4,615	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>69,538</b>	<b>69,538</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				2,155	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				67,383	16
Less: Water sold				60,262	17
Losses and unaccounted for				7,121	18
Percent unaccounted for to the nearest whole percent (%)				11%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				761	21
Date of maximum: 8/12/2000					22
Cause of maximum:					23
FLUSHING NEW WATER MAINS					
Minimum gallons pumped by all methods in any one day during reporting year				75	24
Date of minimum: 4/25/2000					25
Total KWH used for pumping for the year				78,233	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
103 JEFFERSON STREET	1	172	8	547,000	Yes	<b>1</b>
131 JEFFERSON STREET	3	90	12	648,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1



**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#1	#3		<b>1</b>
Location	WELL #1	WELL #3		<b>2</b>
Purpose	P	P		<b>3</b>
Destination	D	D		<b>4</b>
Pump Manufacturer	LAYNE NW	LAYNE NW		<b>5</b>
Year Installed	1923	1981		<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL		<b>7</b>
Actual Capacity (gpm)	413	464		<b>8</b>
Pump Motor or Standby Engine Mfr	LAYNE NW	LAYNE NW		<b>10</b>
Year Installed	1986	1981		<b>11</b>
Type	ELECTRIC	ELECTRIC		<b>12</b>
Horsepower	60	60		<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	#2			1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			4
				5
Year constructed	1981			6
				7
Primary material (earthen, steel, concrete, other)	STEEL			8
				9
Elevation difference in feet (See Headnote 3.)	120			10
Total capacity in gallons	200,000			11
<b>WATER TREATMENT PLANT</b>				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			15
				16
Filters, type (gravity, pressure, other, none)	NONE			17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000			19
				20
Is a corrosion control chemical used (yes, no)?	N			21
				22
Is water fluoridated (yes, no)?	Y			23
				24
				25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	0	0	0	0	0
M	D	4.000	25,734	0	0	0	25,734
M	D	6.000	15,527	0	0	0	15,527
P	D	6.000	432	0	0	0	432
M	D	8.000	2,471	0	0	0	2,471
P	D	8.000	3,558	1,087	0	0	4,645
P	D	12.000	15,092	0	0	0	15,092
P	D	24.000	0	0	0	0	0
Total Within Municipality			62,814	1,087	0	0	63,901
Total Utility			62,814	1,087	0	0	63,901

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.500	7	0	0	0	7		1
M	0.750	527	0	0	0	527		2
M	1.000	54	14	0	0	68		3
M	1.500	4	0	0	0	4		4
M	2.000	7	1	1	0	7		5
M	3.000	1	0	0	0	1		6
P	8.000	1	0	0	0	1		7
P	12.000	1	0	0	0	1		8
<b>Total Utility</b>		<b>602</b>	<b>15</b>	<b>1</b>	<b>0</b>	<b>616</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	710	0	24	0	<b>686</b>	16	<b>1</b>
1.000	11	6	2	0	<b>15</b>	1	<b>2</b>
1.250	1	0	0	0	<b>1</b>	0	<b>3</b>
1.500	11	0	0	0	<b>11</b>	1	<b>4</b>
2.000	10	0	0	0	<b>10</b>	0	<b>5</b>
3.000	5	0	0	0	<b>5</b>	0	<b>6</b>
<b>Total:</b>	<b>748</b>	<b>6</b>	<b>26</b>	<b>0</b>	<b>728</b>	<b>18</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	528	44	1	12	0	101	<b>686</b>	<b>1</b>
1.000	1	7	0	1	0	6	<b>15</b>	<b>2</b>
1.250	0	1	0	0	0	0	<b>1</b>	<b>3</b>
1.500	0	6	2	1	0	2	<b>11</b>	<b>4</b>
2.000	0	6	1	2	0	1	<b>10</b>	<b>5</b>
3.000	0	0	2	1	0	2	<b>5</b>	<b>6</b>
<b>Total:</b>	<b>529</b>	<b>64</b>	<b>6</b>	<b>17</b>	<b>0</b>	<b>112</b>	<b>728</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	111	2			113	2
<b>Total Fire Hydrants</b>	<b>111</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>113</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year: 113

Number of distribution system valves end of year:

Number of distribution valves operated during year:

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

A/C 651 & 652

BOTH ACCOUNTS WERE HIGHER FOR 2000 AS THERE WERE MANY REPAIRS DONE DURING THE COURSE OF THE YEAR AS COMPARED TO 1999.

A/C 920

AMOUNT IN 2000 WAS HIGHER AS A GREATER AMOUNT OF TIME WAS SPENT ON WATER UTILITY ITEMS AND A VILLAGE ADMINISTRATOR WAS HIRED IN 2000 AND A PORTION OF HIS SALARY WAS CHARGED TO WATER ADMIN SALARIES.

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### Water Utility Plant in Service (Page W-08)

A/C 332

THE UTILITY PURCHASED ADDITIONAL CHEMICAL FEED PUMPS IN 2000.

A/C 373

THE UTILITY PURCHASED 1 NEW PICKUP TRUCK IN 2000

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### Water Mains (Page W-15)

Additions in 2000 were result of developer paid additions in the Training Fields subdivision. No assessment.

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### Water Services (Page W-16)

Of the 15 new services, 11 were in the Training Fields subdivision. Of the other 4, 1 was a replacement and the other 3 were additions. Contributions totaling \$3,031 were received from the customers.

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### Meters (Page W-17)

Only 6 new meters were purchased for the year. An additional 41 transceiver units were purchased at approx \$140 each to be installed on existing meters.

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### Hydrants and Distribution System Valves (Page W-18)

The 2 hydrants added were paid by developer in the Training Fields subdivision.

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